

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### GOVERNMENT OF GOA

Department of Urban Development

#### Notification

3-13/8/87-PW&UD

Whereas certain draft rules further to amend the Goa, Daman and Diu Municipalities (Tax on advertisements other than advertisements published in the newspapers) Rules, 1971 were published as required by sub-section (3) of section 306 of the Goa, Daman and Diu Municipalities Act, 1968 (Act No. 7 of 1969), at pages 693 and 694 of the Official Gazette, Series I, No. 51, dated 17-3-1988 under Notification No. 3-13/8/87-PW&UD dated 19-2-1988 of the Department of Urban Development, Government of Goa, Secretariat, Panaji inviting objections and suggestions from all persons likely to be affected thereby till fifteen days from the date of publication of the said Notification in the Official Gazette;

And whereas the said Gazette was made available to the public on 17-3-1988;

And whereas no objections and suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (2) of section 306 read with proviso to sub-section (1) of section 101 of the Goa, Daman and Diu Municipalities Act, 1968 (Act No. 7 of 1969), and all other powers enabling it in that behalf, the Government of Goa hereby makes the

following rules so as to further amend the Goa, Daman and Diu Municipalities (Tax on advertisements other than advertisements published in the newspapers) Rules, 1971, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Goa Municipalities (Tax on advertisements other than advertisements published in the newspapers) (Third Amendment) Rules, 1988.

(2) They shall come into force at once.

2. **Amendment of rule 2.**—In clause (c) of rule 2 of the Goa, Daman and Diu Municipalities (Tax on advertisements other than advertisements published in the newspapers) Rules, 1971 (hereinafter referred to as "the principal Rules"), the words "in the nature of advertisement", appearing after the words "put up on any premises" shall be omitted.

3. **Amendment of rule 5.**—In sub-rule (3) of rule 5 of the principal Rules, for the figures and words "10 paise each", the figures and words "50 paise each" shall be substituted.

4. **Amendment of rule 11.**—In rule 11 of the principal Rules,

(a) in clause (a), for the figures and words "25 paise", the figures and words "50 paise each" shall be substituted,

(b) in clause (b), the words "in case "B" class Municipal Council" shall be omitted.

5. **Amendment of Schedule "A".**—For the existing Schedule "A" appended to the principal Rules, the following Schedule shall be substituted, namely:—

#### SCHEDULE "A"

Sr. No.	Description	Space to be occupied	Scale of fees per calendar month or part thereof (in rupees) for Municipal Councils of					
			Class A		Class B		Class C	
			Maximum	Minimum	Maximum	Minimum	Maximum	Minimum
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	Advertisement boards fixed or suspended in streets or on foot-paths	Upto 1 sq. metre. For every additional 1 sq. mtr. or part thereof.	3.50 2.50	3.00 2.00	2.50 1.50	2.00 1.00	1.50 1.25	1.00 1.00
2.	Advertisement displayed in show-rooms, etc. painted on glass window, etc.	Upto 2 sq. metres. For every additional 1 sq. mtr. or part thereof.	10.00 5.00	8.00 4.00	6.00 3.50	5.00 2.50	4.00 2.00	3.00 1.00
3.	Advertisement displayed in show-cupboard fixed in the outside wall of the shop	Upto 2 sq. metres. For every additional 1 sq. mtr. or part thereof.	8.00 6.00	6.00 4.00	5.00 3.50	5.00 2.50	4.00 1.50	3.00 1.00

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
4.	Advertisements on hoarding or in form of non-illuminated sky signs.	Upto 3 sq. metres. For every additional 1 sq. mtr. or part thereof.	15.00 6.00	12.00 5.00	10.00 4.50	8.00 3.00	8.00 4.50	6.00 3.00
5.	Advertisement hoardings standing blank but bearing the name of the advertiser or with announcement "To Be let" displayed thereon	Upto 3 sq. metres. For every additional 1 sq. mtr. or part thereof.	8.00 2.50	7.00 2.00	6.50 1.50	5.00 1.00	4.00 1.50	3.00 1.00
6.	Advertisement boards carried on vehicle	Upto 5 sq. metres For every additional 1 sq. mtr. or part thereof.	6.00 3.00	5.00 2.00	3.50 2.50	2.50 2.00	3.00 2.00	2.00 1.50
7.	Illuminated advertisement boards carried on vehicles	Upto 5 sq. metres For every additional 3 sq. mtr. or part thereof.	7.00 5.00	6.00 4.00	5.00 3.50	4.00 2.50	5.00 2.50	4.00 1.50
8.	Fixed illuminated sky sign advertisements	Upto 3 sq. metres. For every additional 1 sq. mtr. or part thereof.	12.00 6.00	10.00 5.00	8.00 4.00	6.00 3.00	8.00 4.00	6.00 3.00
9.	Illuminated sky signs and advertisements exhibited on screen by means of slides or similar device	Upto 1 sq. metre. For every additional 1 sq. mtr. or part thereof.	12.00 6.00	10.00 5.00	8.00 4.00	6.00 3.00	8.00 4.00	6.00 3.00
10.	Advertisements by floating balloon	For each balloon.	70.00	50.00	40.00	30.00	25.00	20.00

By order and in the name of the Governor of Goa.

*D. V. Suthe*, Under Secretary to the Government of Goa. (UD)

Panaji, 8th July, 1988.

Civil Supplies Department

Notification

11/14-2/87-CSD

In exercise of the powers conferred by sub-section (2) of section 30 of the Consumer Protection Act, 1986 (Central Act 68 of 1986), the Government of Goa hereby makes the following rules so as to amend the Goa Consumer Protection Rules, 1987, namely:—

1. *Short title and commencement.*—(1) These rules may be called Goa Consumer Protection (Amendment) Rules, 1988.

(2) They shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. *Amendment of rule 6.*—In sub-rule (4) of rule 6 of the Goa Consumer Protection Rules, 1987, for the figures "65" the figures "70" shall be substituted.

By order and in the name of the Governor of Goa.

*Suresh Bhonsle*, Under Secretary (Civil Supplies).

Legislature Department

LA/B/2302/1988

Dt. 29-7-88

The following Bill which was introduced in the Legislative Assembly of Goa on 28-7-1988 is hereby published for General information in pursuance of the provisions of Rule-136 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Motor Vehicles Tax (Amendment) Bill, 1988

(Bill No. 46 of 1988)

A  
BILL

further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1988.

(2) It shall come into force at once.

2. *Amendment of section 3.*—In section 3 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the "principal Act"), in the third proviso to sub-section (1), for the words "at the rate specified in part 'B' of the Schedule", the words "at the choice of the registered owner or person having possession or control of the vehicle at the rates specified in Part 'B' or Part 'A' of the Schedule, as the case may be" shall be substituted.

3. *Amendment of section 4.*—In section 4 of the principal Act;—

(i) the first proviso to sub-section (4) shall be omitted;

(ii) after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) Notwithstanding anything contained in the preceding sub-sections, in respect of regis-

tered owner or person having possession or control of the vehicle choosing not to pay the tax for the life time of the vehicle, the tax levied under sub-section (1) of section 3 in the case of the motor vehicles other than transport vehicles shall be paid on annual basis at the rates specified in part 'A' of the Schedule:

Provided that in the case of motor vehicles registered between the first day of July to the 31st day of March every year, the first payment of tax shall cover the period beginning with the quarter in which the vehicle is registered up to the 31st day of March of that year".

**4. Amendment of section 9.**—In section 9 of the principal Act, in sub-section (3), for the words "such vehicle due to accident or other causes", the words "such vehicle due to accident or other causes, or removal of the vehicle to any other State or Union territory on account of transfer of ownership or change of address" shall be substituted.

**5. Amendment of section 12.**—In section 12 of the principal Act, the proviso shall be omitted.

**6. Amendment of Schedule.**—In the Schedule appended to the principal Act, in Part 'C', for the words "cancellation of registration", the words "cancellation of registration or removal of the vehicles to any other State or Union territory on account of transfer of ownership or change of address" shall be substituted.

#### Statement of Objects and Reasons

The Bill seeks to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 so as to make the payment of tax for the life time of the vehicle as optional in respect of those who choose to pay the tax annually and to provide for pro-rata refund of one-time tax in case of removal of the motor vehicle to any other State or Union territory on account of transfer of ownership or change of address.

#### Financial Memorandum

The Bill provides for pro-rata refund of one time tax in case of removal of the motor vehicle to any other State or Union territory on account of transfer of ownership or change of address. The loss in revenue on account of such refund cannot be quantified at this stage.

In fact such refund should not be construed as a loss in revenue, since the amount to be refunded cannot be deemed to be the revenue of this State from the date the motor vehicle is removed to some other State or Union territory. This is in line with the principle behind the provision of refund of

tax, as this administration seeks to refund only what is not due to it after certain date.

#### Memorandum Regarding Delegated Legislation

No delegated legislation is contemplated in this Bill.

Panaji,  
19th July, 1988.

P. R. RANE  
Chief Minister

Assembly Hall,  
Panaji,  
19th July, 1988.

M. M. NAIK  
Secretary to the Legislative  
Assembly of Goa

Governor's recommendation under article 207 of the Constitution:

In pursuance of clause (1) & (3) of article 207 of the Constitution, the Governor of Goa has recommended to the Legislative Assembly of Goa, the introduction and consideration of "The Goa Motor Vehicles Tax (Amendment) Bill, 1988.

(Annexure to Bill No. 46 of 1988)

**The Goa Motor Vehicles Tax (Amendment) Bill, 1988**

**The Goa, Daman and Diu Motor Vehicles Tax Act, 1974**

**Section 3(1):** "Provided that, in the case of motor vehicles other than transport vehicles, the tax shall be levied at the rates specified in Part 'B' of the Schedule".

**Section 4(4):** Notwithstanding anything contained in the preceding sub-sections, the tax levied under the third proviso to sub-section (1) of section 3 shall be paid in advance in a lumpsum by the registered owner or persons having possession or control of the vehicle, and the tax so paid shall be for the life time of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different rate of tax is payable:

Provided that, in respect of the vehicles registered prior to the 1st day of May, 1988, such tax shall be paid on or before the last working day of June, 1988:

Provided further that in respect of the vehicles registered prior to the 1st day of May, 1988, such tax shall be paid after deduction of the tax already paid for the period from the 1st day of May, 1988 upto the period for which it is paid, under the Schedule appended to the principal Act".

**Section 9(3):** Notwithstanding anything contained in sub-sections (1) and (2), where tax has been paid under sub-section (4) of section 4, the registered owner who has paid such tax shall be entitled to a refund of tax at the rate specified in part 'C' of the Schedule in case of cancellation of registration of vehicle on account of scrapping of such vehicle due to accident or other causes.

**Section 12:** "Provided that, if the tax in respect of any motor vehicle has not been paid as specified in the proviso to sub-section (4) of section 4, the registered owner or the person having possession or control of the motor vehicle shall be liable to pay penalty to the extent of 1% of the tax payable for each defaulting month or part thereof".

**PART 'C'**  
**SCALES OF REFUND**  
(Section 9)

Sr. No.	Scale of refund	Motor cycles/Motor scooters		Tricycles for every 25 Kgs. weight or part thereof	Private vehicles with seating capacity above 7 upto 18 seats	Motor vehicles upto 850 Kgs. weight unladen	Motor vehicles over 850 Kgs. upto 1200 Kgs. weight unladen	Motor vehicles over 1200 Kgs. upto 2500 Kgs. weight unladen	Motor vehicles over 2500 Kgs. upto 5000 Kgs. weight unladen	Motor vehicles over 2500 Kgs. or part thereof in excess of 5000 Kgs.
		upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10	11
If, after registration, cancellation of registration of vehicles takes place—										
1.	Within a year	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3136.00	470.00
2.	After 1 year but within 2 years	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3081.00	462.00
3.	After 2 years but within 3 years	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3020.00	453.00
4.	After 3 years but within 4 years	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2952.00	443.00
5.	After 4 years but within 5 years	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2876.00	431.00
6.	After 5 years but within 6 years	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2793.00	419.00
7.	After 6 years but within 7 years	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2700.00	405.00
8.	After 7 years but within 8 years	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2597.00	390.00
9.	After 8 years but within 9 years	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00	2483.00	372.00
10.	After 9 years but within 10 years	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00	2356.00	353.00
11.	After 10 years but within 11 years	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00	2215.00	332.00
12.	After 11 years but within 12 years	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00	2058.00	309.00
13.	After 12 years but within 13 years	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00	1885.00	283.00
14.	After 13 years but within 14 years	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00	1692.00	254.00
15.	After 14 years but within 15 years	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00	1478.00	222.00
16.	After 15 years but within 16 years	—	—	—	1861.00	620.00	776.00	1086.00	1241.00	186.00
17.	After 16 years but within 17 years	—	—	—	1466.00	489.00	611.00	855.00	977.00	147.00
18.	After 17 years but within 18 years	—	—	—	1028.00	343.00	428.00	599.00	685.00	103.00
19.	After 18 years but within 19 years	—	—	—	541.00	180.00	225.00	315.00	360.00	54.00
20.	After 19 years but within 20 years	—	—	—	—	—	—	—	—	"

Assembly Hall,  
Panaji,  
19th July, 1988.

M. M. NAIK  
Secretary to the Legislative  
Assembly of Goa